



Trustees' Financial Summary

FY2015-16

Submit ID: 0520-12180197

27 Lincoln County

0520 Troy H S

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Trinette Todd **Phone #:** (406) 295-4606

(Signature)

(Date)

Chair, Board of Trustees: John Konzen

(Signature)

(Date)

County Superintendant Nancy Trotter Higgins

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
001	Aggregate Reim/Indirects	LOCAL		Local
003	GEAR UP	FEDERAL		84.334
004	Misc	LOCAL		
006	MBI - OPI Reimbursements	LOCAL		
007	DFC Admin	LOCAL		
008	Climbing Wall	LOCAL		
009	Kootenai Tribe	LOCAL		
010	Alta Care	LOCAL		
011	Refund	LOCAL		
013	Civic Center	LOCAL		
016	DNRC	FEDERAL		
025	Miscellaneous	LOCAL		
026	DNRC Grant	STATE		
118	Costco	LOCAL		
126	Lowe's Grant	LOCAL		
140	Graduation Matters Montana	LOCAL		
200	Building Reserve - Safety	LOCAL		
411	Fuel Up to Play 60	LOCAL		
465	Smarter Lunchroom Mini Grant	FEDERAL		
475	GEAR UP 14-15	STATE		
476	GEAR UP 15-16	FEDERAL		
617	ICE RINK	LOCAL		
622	Playground Fund	LOCAL		
816	Vo Ed Carl Perkins Basic Grant	FEDERAL	027 0520 81 16	84.048A
897	Vo Ed Trades & Industry	STATE		State

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	130,712.26	15,190.85	106,708.43	
02	Taxes Receivable - Real and Personal (120-149)	21,583.83	10,576.11	2,533.90	
03	Taxes Receivable - Protested (150-159)	148.44	73.48	16.87	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	152,444.53	25,840.44	109,259.20	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	21,732.27	10,649.59	2,550.77	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	8,815.92			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	121,896.34	15,190.85	106,708.43	
52	TOTAL FUND BALANCE/EQUITY	130,712.26	15,190.85	106,708.43	
53	TOTAL LIABILITIES AND FUND BALANCE	152,444.53	25,840.44	109,259.20	

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE		(13)	(14)	(15)	(17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		53,723.22	43,661.83	2,962.65
02	Taxes Receivable - Real and Personal (120-149)	920.01			1,552.15
03	Taxes Receivable - Protested (150-159)	6.43			10.47
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			36,182.51	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	926.44	53,723.22	79,844.34	4,525.27
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				12,287.43
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	926.44			1,562.62
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			2,430.54	12,287.43
48	Fund Balance for Budget		53,723.22	77,413.80	2,962.65
52	TOTAL FUND BALANCE/EQUITY		53,723.22	79,844.34	15,250.08
53	TOTAL LIABILITIES AND FUND BALANCE	926.44	53,723.22	79,844.34	16,812.70

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		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	11,389.81		6,817.03	8,759.00
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	11,389.81		6,817.03	8,759.00
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	11,389.81		6,817.03	8,759.00
52	TOTAL FUND BALANCE/EQUITY	11,389.81		6,817.03	8,759.00
53	TOTAL LIABILITIES AND FUND BALANCE	11,389.81		6,817.03	8,759.00

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	149,974.02			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	149,974.02			
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	149,974.02			
52	TOTAL FUND BALANCE/EQUITY	149,974.02			
53	TOTAL LIABILITIES AND FUND BALANCE	149,974.02			

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3.20			12,775.82
02	Taxes Receivable - Real and Personal (120-149)				4,703.85
03	Taxes Receivable - Protested (150-159)				33.08
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3.20			17,512.75
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				4,736.93
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	3.20			12,775.82
52	TOTAL FUND BALANCE/EQUITY	3.20			12,775.82
53	TOTAL LIABILITIES AND FUND BALANCE	3.20			17,512.75

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		1,133.03		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		1,133.03		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget		1,133.03		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		1,133.03		
53	TOTAL LIABILITIES AND FUND BALANCE		1,133.03		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	174,055.32	228,060.00	61,605.97	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	174,055.32	228,060.00	61,605.97	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	174,055.32	228,060.00	61,605.97	
52	TOTAL FUND BALANCE/EQUITY	174,055.32	228,060.00	61,605.97	
53	TOTAL LIABILITIES AND FUND BALANCE	174,055.32	228,060.00	61,605.97	



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 01

PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	344,724.72	347,449.18
1190	Penalties and Interest on Taxes	1,998.10	2,091.10
1510	Interest Earnings	521.83	439.11
1900	Other Revenue from Local Sources	86.50	452.22
3110	Direct State Aid	537,298.02	563,439.92
3111	Quality Educator	32,376.01	37,480.52
3112	At Risk Student	8,094.00	7,687.43
3113	Indian Education For All	2,794.80	2,944.08
3114	American Indian Achievement Gap	1,800.00	1,845.00
3115	State Spec Ed Allowable Cost Pymt to Districts	26,390.00	28,425.60
3116	Data For Achievement	2,055.00	2,820.00
3118	Natural Resource Development	3,828.87	6,325.51
3120	State Guaranteed Tax Base Aid	197,421.00	228,171.60
3444	State School Block Grant	69,020.03	69,020.03
3445	State Combined Fund School Block Grant	9,422.99	9,422.99
3446	SB96 Block Grant Reimbursement	1,093.79	0.00
3447	SB96 Combined Block Grant Reimbursement	267.24	0.00
6100	Material Prior Period Revenue Adjustments	838.43	-1,871.22
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,240,031.33	1,306,143.07

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX	Personal Services - Salaries	363,406.13	363,727.23
		2XX	Personal Services - Employee Benefits	74,656.16	61,938.62
		3XX	Purchased Professional and Technical Services	5,866.40	10,166.82
		4XX	Purchased Property Services	5,959.17	9,316.32
		5XX	Other Purchased Services	4,443.51	5,589.25
		6XX	Supplies and Materials	33,026.81	55,955.04
		810	Dues and Fees	693.00	1,046.60
	21XX Support Services - Students				
		1XX	Personal Services - Salaries	31,947.07	29,219.98
		2XX	Personal Services - Employee Benefits	10,375.89	4,167.55
		5XX	Other Purchased Services	183.21	99.99
		6XX	Supplies and Materials	356.02	0.00
	221X Improvement of Instruction Services				
		2XX	Personal Services - Employee Benefits	0.00	4,682.22

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		222X Educational Media Services			
		1XX	Personal Services - Salaries	24,207.24	27,848.24
		2XX	Personal Services - Employee Benefits	9,142.08	7,454.16
		6XX	Supplies and Materials	5,001.67	5,477.22
		23XX Support Services - General Administration			
		1XX	Personal Services - Salaries	29,375.05	25,621.44
		2XX	Personal Services - Employee Benefits	20,140.41	12,659.10
		5XX	Other Purchased Services	17,268.38	30,398.28
		6XX	Supplies and Materials	2,830.50	3,884.26
		810	Dues and Fees	894.60	5,570.41
		24XX Support Services - School Administration			
		1XX	Personal Services - Salaries	58,364.57	47,110.86
		2XX	Personal Services - Employee Benefits	17,743.44	8,687.85
		3XX	Purchased Professional and Technical Services	100.00	0.00
		5XX	Other Purchased Services	508.16	302.62
		6XX	Supplies and Materials	1,454.37	771.67
		810	Dues and Fees	1,257.75	1,986.50
		25XX Support Services - Business			
		1XX	Personal Services - Salaries	18,083.36	13,988.01
		2XX	Personal Services - Employee Benefits	5,186.09	6,636.99
		3XX	Purchased Professional and Technical Services	11,216.25	16,468.67
		5XX	Other Purchased Services	6,294.89	7,959.08
		6XX	Supplies and Materials	6,458.30	8,817.18
		810	Dues and Fees	866.87	2,217.45
		26XX Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	77,043.77	78,118.61
		2XX	Personal Services - Employee Benefits	29,900.46	19,585.61
		3XX	Purchased Professional and Technical Services	62.00	7,876.25
		4XX	Purchased Property Services	71,284.79	93,175.07
		5XX	Other Purchased Services	108.95	29.49
		6XX	Supplies and Materials	21,460.21	26,456.13
		810	Dues and Fees	324.00	581.00
		27XX Student Transportation Services			
		4XX	Purchased Property Services	889.88	0.00
		52XX Capital Leases or Long Term Notes with Board of Investments			
		840	Principal On Debt	0.00	26,446.65
	280 Special Education - Local and State				
		1XXX Instruction			
		1XX	Personal Services - Salaries	19,085.00	28,739.78
		2XX	Personal Services - Employee Benefits	15,524.19	16,992.94
		6XX	Supplies and Materials	749.57	0.00
		810	Dues and Fees	284.98	0.00

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	329 State Miscellaneous Grants					
		1XXX Instruction				
			1XX Personal Services - Salaries	43,143.84	46,651.13	
			2XX Personal Services - Employee Benefits	4,839.48	6,815.36	
			6XX Supplies and Materials	5,128.34	2,000.00	
	710 School Sponsored Extracurricular Activities					
		27XX Student Transportation Services				
			1XX Personal Services - Salaries	1,511.53	134.77	
			2XX Personal Services - Employee Benefits	21.47	0.22	
			5XX Other Purchased Services	379.47	0.00	
		34XX Extracurricular - Activities				
			1XX Personal Services - Salaries	27,970.00	32,872.10	
			2XX Personal Services - Employee Benefits	369.43	624.72	
			5XX Other Purchased Services	1,029.39	2,005.27	
			6XX Supplies and Materials	4,407.35	2,694.35	
			810 Dues and Fees	0.00	285.00	
	720 School Sponsored Athletics					
		27XX Student Transportation Services				
			1XX Personal Services - Salaries	8,004.07	1,055.72	
			2XX Personal Services - Employee Benefits	180.54	6.00	
			5XX Other Purchased Services	489.64	0.00	
			6XX Supplies and Materials	176.82	0.00	
		35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	69,709.48	73,323.67	
			2XX Personal Services - Employee Benefits	7,113.36	8,266.71	
			4XX Purchased Property Services	0.00	543.23	
			5XX Other Purchased Services	5,266.15	5,874.48	
			6XX Supplies and Materials	10,891.40	18,575.44	
			810 Dues and Fees	35.00	1,050.00	
	910 Food Services					
		31XX Food Services				
			1XX Personal Services - Salaries	4,465.00	5,530.06	
			2XX Personal Services - Employee Benefits	190.18	254.97	
	999 Undistributed					
		61XX Operating Transfers to Other Funds				
			910 Operating Transfers to Other Funds	49,854.84	18,238.05	
897	Vo Ed Trades & Industry					
	390 State Career & Technical Ed Entitlement - Undistributed					
		1XXX Instruction				
			6XX Supplies and Materials	77.00	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,249,278.93</u>	<u>1,304,572.39</u>	



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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					120,325.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,306,143.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,304,572.39	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	8,815.92	Less Last Year	0.00	(4b)	8,815.92	
					8,815.92	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					130,712.26	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	160,037.88	171,314.86
	1190 Penalties and Interest on Taxes	820.10	981.76
	1510 Interest Earnings	44.44	70.30
	2220 County On-Schedule Trans Reimb	18,848.47	20,482.01
	3210 State On-Schedule Trans Reimb	18,848.48	20,319.03
	3444 State School Block Grant	7,610.05	7,610.05
	3446 SB96 Block Grant Reimbursement	429.99	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		206,639.41	220,778.01

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	23,869.81	24,783.38
			2XX Personal Services - Employee Benefits	12,924.29	11,953.86
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	14,201.61	27,604.36
			2XX Personal Services - Employee Benefits	4,385.27	5,525.05
		25XX Support Services - Business			
			1XX Personal Services - Salaries	7,860.60	13,047.01
			2XX Personal Services - Employee Benefits	4,799.33	6,631.17
			3XX Purchased Professional and Technical Services	500.00	0.00
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	63.92	0.00
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	54,254.47	37,862.40
			2XX Personal Services - Employee Benefits	15,185.12	11,554.17
			3XX Purchased Professional and Technical Services	376.01	316.01
			4XX Purchased Property Services	4,725.99	3,350.38
			5XX Other Purchased Services	230.82	840.63
			6XX Supplies and Materials	21,378.55	14,150.07
			7XX Property and Equipment Acquisition	2,237.60	0.00
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	30,658.82	62,381.51
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				197,652.21	220,000.00



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					14,412.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					220,778.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					220,000.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					15,190.85	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 11
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	56,555.11	40,596.90
	1190 Penalties and Interest on Taxes	164.97	307.96
	1510 Interest Earnings	313.60	314.44
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		57,033.68	41,219.30

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 11	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		27XX	Student Transportation Services			
			7XX	Property and Equipment Acquisition	0.00	38,685.51
	999	Undistributed				
		61XX	Operating Transfers to Other Funds			
			910	Operating Transfers to Other Funds	20,000.00	10,000.00
200	Building Reserve - Safety					
	998	School Safety Transfers to Building Reserve Fund				
		61XX	Operating Transfers to Other Funds			
			911	School Safety Transfer to Building Reserve Fund	15,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				35,000.00	48,685.51	

Schedule Of Changes Worksheet						Fund Code 11
Beginning Fund Balance						114,174.64 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						41,219.30 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						48,685.51 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						106,708.43 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 13
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	14,111.68	14,985.40
	1190 Penalties and Interest on Taxes	49.05	84.43
	1510 Interest Earnings	0.00	0.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>14,160.73</u>	<u>15,069.85</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13	
PRC	Program	Function	Object	2015 Value	2016 Value	
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	3,896.27	7,761.60
			2XX	Personal Services - Employee Benefits	2,089.86	4,603.84
	999	Undistributed				
		61XX	Operating Transfers to Other Funds			
			910	Operating Transfers to Other Funds	9,013.87	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				15,000.00	12,365.44	

Schedule Of Changes Worksheet					Fund Code 13
Beginning Fund Balance					-2,704.41 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					15,069.85 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					12,365.44 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					0.00 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	46.23	119.60
	2240 County Retirement Distribution	183,521.45	154,239.22
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		183,567.68	154,358.82

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	69,334.26	58,153.00	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	4,813.11	4,606.16	
		221X	Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	0.00	78.48	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	3,618.85	4,284.81	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	5,580.30	7,995.17	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	11,222.23	11,991.56	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	4,261.88	4,621.95	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	7,697.41	9,996.63	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	4,982.06	5,538.64	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	3,414.39	6,459.86	
	329	State Miscellaneous Grants				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	5,518.26	7,071.17	
	610	Adult Continuing Education Programs				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	1,776.41	1,120.11	
	710	School Sponsored Extracurricular Activities				
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	218.39	21.62	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	4,905.18	5,451.73	
	720	School Sponsored Athletics				
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	924.18	143.16	
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	9,357.72	9,975.28	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	666.44	887.05	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>138,291.07</u>	<u>138,396.38</u>	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					37,760.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					154,358.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					138,396.38	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					53,723.22	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
003 GEAR UP		
	4710 GEAR UP	4,734.34
008 Climbing Wall		
	1900 Other Revenue from Local Sources	80.00
009 Kootenai Tribe		
	1900 Other Revenue from Local Sources	2,000.00
010 Alta Care		
	3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	256,342.50
013 Civic Center		
	1900 Other Revenue from Local Sources	917.00
016 DNRC		
	4700 Federal Miscellaneous Grants from other State Agencies	76,378.41
025 Miscellaneous		
	1900 Other Revenue from Local Sources	4,661.33
	6100 Material Prior Period Revenue Adjustments	2,419.91
140 Graduation Matters Montana		
	3240 Graduation Matters Montana	6,250.00
411 Fuel Up to Play 60		
	1900 Other Revenue from Local Sources	3,000.00
476 GEAR UP 15-16		
	4710 GEAR UP	102,163.55
622 Playground Fund		
	1900 Other Revenue from Local Sources	5,000.00
816 Vo Ed Carl Perkins Basic Grant		
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	8,830.00
897 Vo Ed Trades & Industry		
	3900 State Career & Technical Ed Entitlement	1,608.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		474,385.04

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
003 GEAR UP					
	471 GEAR UP				
		1XXX Instruction			
			1XX Personal Services - Salaries		3,802.50
			2XX Personal Services - Employee Benefits		657.09
			6XX Supplies and Materials		274.75
			003 Subtotal		4,734.34



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
006	MBI - OPI Reimbursements				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		5XX	Other Purchased Services		79.06
			006 Subtotal		79.06
009	Kootenai Tribe				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		967.16
			009 Subtotal		967.16
010	Alta Care				
	280 Special Education - Local and State				
	1XXX Instruction				
		3XX	Purchased Professional and Technical Services		248,147.31
			010 Subtotal		248,147.31
013	Civic Center				
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		6XX	Supplies and Materials		961.08
			013 Subtotal		961.08
016	DNRC				
	1XX Regular Education Programs - Elementary/Secondary				
	52XX Capital Leases or Long Term Notes with Board of Investments				
		840	Principal On Debt		76,378.41
			016 Subtotal		76,378.41
025	Miscellaneous				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX	Personal Services - Salaries		1,510.97
		3XX	Purchased Professional and Technical Services		29.00
		5XX	Other Purchased Services		1,694.88
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
		1XX	Personal Services - Salaries		519.00
			025 Subtotal		3,753.85
126	Lowe's Grant				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		500.00
			126 Subtotal		500.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
140	Graduation Matters Montana				
	324	Graduation Matters Montana			
		1XXX	Instruction		
			1XX Personal Services - Salaries		1,000.00
			2XX Personal Services - Employee Benefits		172.80
			6XX Supplies and Materials		4,298.44
			140 Subtotal		5,471.24
465	Smarter Lunchroom Mini Grant				
	465	Federal Miscellaneous Grants from OPI			
		1XXX	Instruction		
			5XX Other Purchased Services		323.33
			465 Subtotal		323.33
476	GEAR UP 15-16				
	471	GEAR UP			
		1XXX	Instruction		
			1XX Personal Services - Salaries		71,017.00
			2XX Personal Services - Employee Benefits		12,072.00
			3XX Purchased Professional and Technical Services		10,500.00
			5XX Other Purchased Services		1,333.24
			6XX Supplies and Materials		7,241.31
			476 Subtotal		102,163.55
816	Vo Ed Carl Perkins Basic Grant				
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		870.46
			6XX Supplies and Materials		7,959.54
			816 Subtotal		8,830.00
897	Vo Ed Trades & Industry				
	390	State Career & Technical Ed Entitlement - Undistributed			
		1XXX	Instruction		
			6XX Supplies and Materials		1,608.00
			897 Subtotal		1,608.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					453,917.33



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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					56,946.09 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					474,385.04 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					453,917.33 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	2,430.54	Less Last Year	0.00	(4b)	2,430.54
					2,430.54 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					79,844.34 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
003 GEAR UP	4,734.34	4,734.34	0.00
006 MBI - OPI Reimbursements	0.00	79.06	-79.06
008 Climbing Wall	80.00	0.00	80.00
009 Kootenai Tribe	2,000.00	967.16	1,032.84
010 Alta Care	256,342.50	248,147.31	8,195.19
013 Civic Center	917.00	961.08	-44.08
016 DNRC	76,378.41	76,378.41	0.00
025 Miscellaneous	7,081.24	3,753.85	3,327.39
126 Lowe's Grant	0.00	500.00	-500.00
140 Graduation Matters Montana	6,250.00	5,471.24	778.76
411 Fuel Up to Play 60	3,000.00	0.00	3,000.00
465 Smarter Lunchroom Mini Grant	0.00	323.33	-323.33
476 GEAR UP 15-16	102,163.55	102,163.55	0.00
622 Playground Fund	5,000.00	0.00	5,000.00
816 Vo Ed Carl Perkins Basic Grant	8,830.00	8,830.00	0.00
897 Vo Ed Trades & Industry	1,608.00	1,608.00	0.00
Total	474,385.04	453,917.33	20,467.71



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	30,432.53	24,914.60
	1190 Penalties and Interest on Taxes	138.69	175.82
	1510 Interest Earnings	15.24	377.64
	1900 Other Revenue from Local Sources	3,528.60	556.80
	6100 Material Prior Period Revenue Adjustments	519.80	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		34,634.86	26,024.86

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	10,135.36	7,790.08
			2XX Personal Services - Employee Benefits	448.00	180.65
			3XX Purchased Professional and Technical Services	6,438.68	1,985.65
			5XX Other Purchased Services	1,431.03	181.91
			6XX Supplies and Materials	5,891.15	6,811.67
			810 Dues and Fees	2,024.70	30.25
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	881.08	16,633.81
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				27,250.00	33,614.02

Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance	10,551.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	26,024.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	33,614.02	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	12,287.43	
Less Last Year	0.00	(4b)
	12,287.43	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	15,250.08	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	44.74	42.66
	1900 Other Revenue from Local Sources	0.00	3,870.00
	1982 Summer Session - Driver's Education Fees	3,240.00	0.00
	3260 State Driver's Education Reimbursement	1,944.38	2,449.84
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		5,229.12	6,362.50

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	4,975.00	5,200.00
			2XX	Personal Services - Employee Benefits	27.31	29.64
			5XX	Other Purchased Services	501.17	290.55
			810	Dues and Fees	195.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				5,698.48	5,520.19	

Schedule Of Changes Worksheet					Fund Code 18
Beginning Fund Balance					10,547.50 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					6,362.50 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					5,520.19 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					11,389.81 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 20

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	17.49	5.93
	1900 Other Revenue from Local Sources	2,153.50	565.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,170.99	571.13

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 20

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet

Fund Code 20

Beginning Fund Balance	6,245.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	571.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	6,817.03	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 21
PRC	Revenue		2015 Value	2016 Value
	1510 Interest Earnings		9.42	0.00
	5300 Operating Transfers from Other Funds		0.00	17,351.19
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			9.42	17,351.19

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 21
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		25XX Support Services - Business			
		1XX Personal Services - Salaries		8,611.30	4,768.56
		2XX Personal Services - Employee Benefits		4.34	95.05
		26XX Operation and Maintenance of Plant Services			
		1XX Personal Services - Salaries		3,139.60	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				11,755.24	4,863.61

Schedule Of Changes Worksheet						Fund Code 21
Beginning Fund Balance						-3,728.58 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						17,351.19 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						4,863.61 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						8,759.00 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

24 - Metal Mines Tax Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 24

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	533.74	481.89
	2115 County Hard Rock Mining Impact Trust Reserve Proceeds	8.24	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		541.98	481.89

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 24

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00

Schedule Of Changes Worksheet Fund Code 24

Beginning Fund Balance					149,492.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					481.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					149,974.02	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 28
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	6.16	3.20
	3281 State Technology Aid	1,216.72	1,238.69
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,222.88	1,241.89

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	787.66	0.00
			6XX Supplies and Materials	9,804.52	0.00
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	0.00	1,244.85
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				10,592.18	1,244.85

Schedule Of Changes Worksheet					Fund Code 28
Beginning Fund Balance					6.16 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,241.89 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,244.85 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					3.20 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	62,025.62	76,525.01
	1190 Penalties and Interest on Taxes	303.96	402.46
	1510 Interest Earnings	1.25	0.49
	1900 Other Revenue from Local Sources	0.00	826.50
	3120 State Guaranteed Tax Base Aid	9,992.32	8,819.89
	5120 Proceeds from Refunding Bonds	0.00	530,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		72,323.15	616,574.35

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		51XX	General Obligation Bonds, Special Assessments and Interest		
			840 Principal On Debt	55,000.00	81,111.93
			850 Interest on Debt	27,225.00	0.00
			860 Agent Fees/Issuance Costs	350.00	650.00
		63XX	Refunding Bonds Used to Retire Old Issues		
			840 Principal On Debt	0.00	493,888.00
			850 Interest on Debt	0.00	22,396.00
			860 Agent Fees/Issuance Costs	0.00	13,716.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				82,575.00	611,761.93

Schedule Of Changes Worksheet Fund Code 50

Beginning Fund Balance	7,963.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	616,574.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	611,761.93	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	12,775.82	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 81
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	619.61	555.85
	1900 Other Revenue from Local Sources	6,825.00	7,680.00
	1920 Contributions/Donations from Private Sources	100.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		7,544.61	8,235.85

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 81
PRC	Program	Function	Object	2015 Value	2016 Value
	890	Other Community Services			
		33XX	Community Services		
			870 Student Scholarships	9,872.00	8,544.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				9,872.00	8,544.00

Schedule Of Changes Worksheet						Fund Code 81
Beginning Fund Balance						174,363.47 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						8,235.85 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						8,544.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						174,055.32 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 82

PRC	Revenue	2015 Value	2016 Value
	1900 Other Revenue from Local Sources	5,000.00	44,686.90
	5200 Sale or Compensation for Loss of Assets	0.00	8,952.22
	5300 Operating Transfers from Other Funds	110,409.23	91,147.03
	5700 Resources Transferred from Other School Districts or Cooperatives	155,467.75	78,755.66
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		270,876.98	223,541.81

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 82

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	1,000.00	12,698.31
			2XX Personal Services - Employee Benefits	0.00	262.30
			3XX Purchased Professional and Technical Services	2,450.00	8,634.00
			5XX Other Purchased Services	0.00	5,051.92
			6XX Supplies and Materials	57,921.00	141,634.52
			8XX Other Expenditures	1,000.00	4,181.00
		23XX Support Services - General Administration			
			6XX Supplies and Materials	530.98	0.00
		24XX Support Services - School Administration			
			6XX Supplies and Materials	0.00	452.66
		25XX Support Services - Business			
			6XX Supplies and Materials	0.00	2,626.68
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	0.00	1,185.94
			2XX Personal Services - Employee Benefits	0.00	11.14
			3XX Purchased Professional and Technical Services	17,286.52	0.00
			4XX Purchased Property Services	0.00	32,041.72
			6XX Supplies and Materials	42.25	85,679.05
			7XX Property and Equipment Acquisition	13,570.00	14,943.00
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	0.00	131.66
			2XX Personal Services - Employee Benefits	0.00	1.26
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			5XX Other Purchased Services	0.00	73.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				93,800.75	309,608.16



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Schedule Of Changes Worksheet

Fund Code 82

Beginning Fund Balance					314,126.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					223,541.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					309,608.16	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					228,060.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1XXX Revenues from Student Activities	120,485.73	147,724.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>120,485.73</u>	<u>147,724.40</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	119,653.37	137,807.98
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>119,653.37</u>	<u>137,807.98</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	51,689.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	147,724.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	137,807.98	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	61,605.97	(5)

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	18,385.00	28,739.78
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	408,275.05	467,696.08
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	6,424.25	18,215.45
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	48,116.24	50,739.51
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	21,319.20
b. Related Services Block Grant Entitlement	7,106.40
c. Total Entitlements Subject to Reversion	28,425.60

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	37,806.05
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	58,098.16
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 75%

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	28,739.78	7,761.60	0.00	0.00	0.00
280	1XXX	2XX	16,992.94	4,603.84	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			45,732.72	12,365.44	0.00	0.00	0.00

58,098.16

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

**Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.*

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Begining Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	233,500.00	0.00	0.00	0.00	233,500.00
Land Improvements	10,159.00	0.00	0.00	0.00	10,159.00
Buildings	3,101,697.00	0.00	0.00	0.00	3,101,697.00
*** Machinery and Equipment	542,721.27	38,685.51	14,943.00	0.00	596,349.78
Totals at Historical Cost	3,888,077.27	38,685.51	14,943.00	0.00	3,941,705.78
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	3,888,077.27	38,685.51	14,943.00	0.00	3,941,705.78

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Trustees' Financial Summary

FY2015-16

Submit ID: 0520-12180197

27 Lincoln County

0520 Troy H S

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	92,885.65	681.80	0.00	0.00	93,567.45	0.00	93,567.45
Other Post Employment Benefits	699,310.82	28,152.00	0.00	0.00	727,462.82	33,690.20	693,772.62
Total Governmental Activity							
Non-bond Long-Term Liabilities	792,196.47	28,833.80	0.00	0.00	821,030.27	33,690.20	787,340.07
Bond(s)							
07/01/2008	550,000.00	0.00	60,000.00	490,000.00	0.00	0.00	0.00
02/24/2016	0.00	530,000.00	0.00	0.00	505,000.00	65,000.00	440,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	550,000.00	530,000.00	60,000.00	490,000.00	505,000.00	65,000.00	440,000.00

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

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Trustees' Financial Summary

FY2015-16

Submit ID: 0520-12180197

27 Lincoln County

0520 Troy H S

Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	28,751.00	131,599.32	0.00	160,350.32
Net Pension - TRS	738,868.00	0.00	111,787.12	627,080.88